App F IX 4

Previous References
[illegible] 62-35-66
[illegible] 47-34-8349, 50

Letter References
[illegible] 169-39 Sec 1+2

1936
([illegible])

Preserve

File No 63-36
Serial Nos 66, 67, 73, 83

GENERAL AND REVENUE SECRETARIAT

Serial Nos [illegible]

Part B for [illegible] 37

SUBJECT

Draft rules for taxation framed by the Humsar Jam [illegible].

8(83)

To
The W. C. Mysore
The Comptroller
No. L 9017-18 dt 24 6 37
Sanction the rules

WD 0418—GPB—22 500—23 8 36

7 8. 37

General and Revenue Secretariat

[redacted] "L" framed by Town Mel Cl

Mel File No 63 of 1936-37 [App F [redacted]

Serial No

Letter No D3 1813/36 37 dated 17th Feb 1937 from the D C Mysore Dt, requesting sanction The Draft rules for taxation framed by the Hunsur town Mel Cl under section 46 (h) of the TM Regn 1933

Subt

Kind reference is invited to this office letter No L 694 Mel 47-34-36 dated 3/5th April 1935 requesting the D C Mysore Dt to instruct the Town Mel Cl of Hunsur to include in the Schedule appended to the taxation rules all the taxes in force in the Mlty, with the rates of levy, date of collection, and exemption allowed etc, so that the rules may be complete

N The D C has again submitted the draft rules ~~[illegible]~~ incorporating the suggestions made from this Office

These rules are purported to have been framed under section 46(h) of the TM 1933 and all the formalities prescribed [illegible] are [illegible] to have

5872

Taxation Rules framed by the Honour town Ml Cl

3908

Ml File No 63 of 1936-37

General and Revenue Secretariat

Serial No

in Sagar town Mly (a copy of the same is put up - vide Marg'n') x.
And refer is invited to the Printed Consolidated Budget estimates of the Mysore Gh, where under A Municipal Rates and taxes, it has been stated that the estimated realisations by the Honour town Ml Cl during the year 1936-37 under "Taxes on Professions and trades" is Rs 1000/- This levy will be under section 61 cl (XI) of the Act of 1933 But sanction is sought for to Schedule VI framed under sec 61 cl (XII) of the Act of 1933, which provides for the levy of taxes on shops and other places where business or profession is ~~carried~~ carried on for purposes of profit This discrepancy has to be pointed out to the Ml Cl

1) The Law Section may perhaps be consulted in the first instance

Law
15/3/37

Law section
for 15/3/37

b) Yes please
15/3/37

224

Law
MLR
15 3 37

7) The proviso to section 61 (b) (XII) states that where the Municipal council imposes a tax under any clause, the person paying such tax, is not liable

Draft Rules for taxation framed 5372 by the Hunsur Town Mcl 3908 P

Serial No

to pay tax under clause (XI) The Municipality have now submitted draft rules for levy of tax under clause (XII), but in the budget estimate for 36 37, no amount is shown as receipt under this head, but a sum of Rs 1000/- is shown as receipts under Taxes on Professions & Trades' This seems to be a mistake and the attention of the Mcl Council may be drawn to this fact

BKR 7 4 37

LSG for)

Mr DS

8) In view of the opinion expressed by the Law Dept a draft letter to the D C Mysore Dt, returning the rules for necessary alterations is put up for approval

DK 9/4/37

9/4/37

Gen : Secy)

7299 10/4

9) Issue WH 17/4 20/4/37

7) The D C Mysore Dt No L7740 dated 26/4/37 Calls for the modified taxation rules regarding framed by the Hunsur Town Mcl Cl

GENL

Cont

17/37

Draft rules for taxation framed by the Hunsur town Ml Cl

Ml File No 63 — 3908/L — 4994/L 6-37 — General and Revenue Secretariat

Serial No

Letter No D3 1813/36 37 dated 1st/4th May 1937 from the D C Mysore Dh, stating that the Provision of Rs 1000/- shown in the Budget of the Hunsur town Mll as receipts under "Taxes & Professions and trades" is a mistake & would be rectified while submitting the Budget estimates for the year 1937-38 & soliciting sanction to the taxation Rules framed by the Ml Cl

OFFICE OF THE SECRETARY TO GOVERNMENT 1937 NO 9203
TYPING SECTION 18 JUN 1937 GENL & REV SE

1c) Submitted for perusal with reference to this office letter No L 7740 Ml 63-36-67 dated 21st/26th April 1937 In view of the circumstances explained ~~In view~~ by the D C in the P W D, the taxation rules framed by the Hunsur town Ml Cl may perhaps be sanctioned

A draft G O sanctioning the rules is put up for approval

'B'

20/5

(Des Secy)

J Secretary

16/6/37

17/6/37

(83)

The D C Mysore Dh

The Comptroller to Govt No L 90 17-18 dated 24th June 1937 sanctions the taxation rules framed by the Hunsur town Ml Cl

'B'

5/7/37

MC 63-36

OFFICE OF THE DEPUTY COMMISSIONER
MYSORE DISTRICT

No D3 1813/36-37
Encl one file

Dated Mysore the 17th February 1937

From

T G RAMA IYER Esq, BA
Deputy Commissioner, Mysore District

3400
L
& REV SECT

To

L Venkatramanaiya, Esq, BA,
Secretary to the Government of Mysore
Development Dept, *Bangalore*

22 FEB

Sir

Subject - Draft rules for taxation framed by the Mysore Municipal Council

With reference to your letter No L 4 [illegible] 47-[illegible]-50 dated 3rd/4th April 1936, regarding the above, I have the honour to state that the bye-laws framed by the Municipal Council for the numbering and registration of vehicles kept for use within the municipal limits of Mysore Town and the bye-laws for regulating the use of [illegible] in the Town are sanctioned by Government under L 5274-16 [illegible] dated 11 [illegible] January 1937 and Govt Order L [illegible]-36 [illegible] dated 2nd January 1937. The rules for the levy of water rate and as to the mode of tax on buildings and lands were also sanctioned in Govt Order L 4375-81 [illegible] dated 7th December 1936. The Resident has now submitted the draft rules for the levy of taxes on buildings and lands and also for the other places of [illegible] under section 81(1) and (xii) of the Mysore Municipalities Regulation of 1[illegible]. [illegible] have resolved that the rules be published locally and in the Gazette, calling for objections, and [illegible] Chief Engineer [illegible] the [illegible] and [illegible] the [illegible] [illegible] Council [illegible] [illegible] [illegible] [illegible] [illegible] [illegible]

2 I request that sanction of Government may kindly be obtained for the Rules referred to above, as proposed by the Municipal Council

3 The connected records are enclosed

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District

KRG/-

Appendix F G—1]

SUBJECT

Section Rl

File No 63 36

Serial No

No L 7740 / file

Diary No of letter replied to

To

The Dy Comr Mysore At Mysore

General and Revenue Secretariat

( )

the 193

Sir,

In returning herewith the file of records ~~received with~~ relating to the draft rules for taxation framed by the Hunsur Town Rl under section 46(h) of the T M Regn 1933, received with your letter No D3 1813/36-37 dated 17th Feb 1937, I am directed to observe that ~~the Mlty have now submitted~~ in the draft rules no provision is made for the levy of tax under section 61 cl XII (a tax on shops and other places where business or profession

Date of issue 26 2 37

Signed by

List of enclosures

Subd, provision

Copied by

Examined by

is carried on for purposes of profit),
but in the Budget estimates of the
Mehtar for the current year, no amount
is shown as receipt under this
head, ~~but~~ However, in the Budget a sum of Rs 1000/-
is shown as receipts under
"Taxes ~~on and fees~~ ~~levied~~ on Professions and
trades etc", ~~the levy of which will~~ on these which falls
~~be~~ under Section 61 cl XI of the Treaty 1933
This discrepancy may kindly be
pointed out to the President
of the M C and the draft rules
re-submitted for the approval of
Govt after making the necessary alterations

WG
17/4/37

I have see
9/4/37
For secy to Govt
Dev Dept
WG

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE

General and Revenue Secretariat

No L 7740 - ml 63-36-67

Dated Bangalore 21st April 26th *1937*

From

The *Secretary to the Government of His Highness the Maharaja of Mysore Development Department*

To

The Deputy Commissioner,
Mysore District

Sir

In returning herewith the file of records relating to the draft rules for taxation framed by the Nunsur Town Municipal Council under section 46 (h) of the Town Municipalities Regulation 1933 received with your letter No D3 1813/36-37 dated 17th February 1937, I am directed to observe that in the draft rules now submitted, provision is made for the levy of tax under section 61 clause XII (a tax on shops and other places where business or profession is carried on for purposes of profit), but in the budget estimates of the Municipality for the current year, no amount is shown as receipt under this head A sum of Rs 1 000 is however shown in the budget as receipts under "taxes on professions and trades &c " which falls under section 61, clause XI of the Town Municipalities Regulation 1933 This discrepancy may kindly be pointed out to the President of the Municipal Council and the draft rules re-submitted for the approval of Government after making the necessary alterations

I have the honour to be,
Sir,
Your most obedient servant,

for Development Secretary to Govt

Office of the Deputy Commissioner
Mysore District

No D3 1813/36-37
Encl one file

Dated Mysore the 4th May 1937

FROM

Gulam Mohiyuddin Mehkri, Esq, B A, LL B,
DEPUTY COMMISSIONER
MYSORE DISTRICT MYSORE

TO

V Jedavyasacharya, Esq, B A,
SECRETARY TO THE GOVERNMENT OF MYSORE
Development Dept, BANGALORE

SIR,

Subject - Draft rules for taxation framed by the Hunsur Town Municipal Council

====

With reference to your letter No L 7740 I I 63-36-67 dated 21st/26th April 1937, regarding the above, I have the honour to state that the President reports that the draft rules providing for the -- levy of taxes under Section 61, Clause (12) of the Town Municipalities Regulation of 1933 are correct The provision of Rs 1000/- shown in the Budget as receipts under "Taxes on professions and trades" is a mistake, which will be rectified while submitting the Budget Estimates for the year 1937-38

2 In these circumstances, I request that sanction of Government may kindly be obtained for the rules of taxation framed by the Hunsur Town Municipal Council

3 The connected records are enclosed

I have the honour to be,
Sir,
Your most obedient servant,

Deputy Commissioner,
Mysore District

KRG

G R S App F VI—G 2]

SUBJECT

Diary No of letter replied to

General and Revenue Secretariat

( )

the *193*

Date of issue 24/6/193

Signed by

May this be—

(i) printed?

(ii) treated as a standing order?

(iii) published in the Gazette English Part?

(iv) translated?

(v) placed at the disposal of the press?

(vi) published in the Gazette Kannada Part?

Section Ml

File No 63 36

Serial No 83

Proceedings of the Government of His Highness the Maharaja of Mysore

Read— Correspondence ending with letter No D3 1813/36 37 dated 1st/4th May 1937 from the D C Nagore Dt submitting for sanction the draft rules for taxation framed under 46 (h) of the T M Regn 1933

~~Order thereon.~~ No by the Hon'ble Town Ml Cl

Order No L 9017-18

The taxation Rules along with the Schedule of Rates as appended to this order are approved

They ~~same~~ may be got printed and 10 copies thereof sent to me

Secy for refce and record

Secy to Govr
Dev Dept
20/5/37

To

The D C Mysore Dn (WR)
The Comptroller to Govr

List of Enclosure

Copied by

Examined by

Office copy

PROCEEDINGS OF THE GOVERNMENT OF HIS HIGHNESS
THE MAHARAJA OF MYSORE

READ:-

Correspondence ending with letter No D3-1813/36-37 dated 1/4th May 1937 from the Deputy Commissioner, Mysore District, submitting for sanction the draft rules for taxation framed under 46(h) of the Town Municipalities Regulation, 1933, by the Hunsur Town Municipal Council.

ORDER NO: L 9017-18/M163-82-83

Dated, Bangalore, the 22nd June 1937.

The taxation Rules along with the Schedule of rates, as appended to this order are approved.

They may be got printed and 10 copies thereof sent to the Secretariat for reference and record.

For Secretary to Government,
Development Department.

To

The Deputy Commissioner, Mysore District, (with records).
Comptroller to Government.

S R.3

Copy

To be placed in the revised collection

Sanctioned in G O No L 9017-18 ML 63-36-83 dated 24th June 1937

HUNSUR TOWN MUNICIPALITY

Notification dated 1st September 1936

The following draft Rules are framed by the Town Municipal Council Hunsur under section 46 (*h*) of the Mysore Town Municipal Regulation VIII of 1933 and are published for the information of the public Any resident within the area of the Town Municipality Hunsur, who has any objection or suggestion with respect to the draft rules should communicate the same to the President Hunsur Town Municipality within one month from the date of this notification, after which date no objection will be entertained

1 *Taxes and Exemptions* —The Municipality shall levy the taxes and recognize the exemptions specified in Schedule A hereto annexed The taxes shall be payable on the dates indicated against them respectively

2 *How Taxes may be collected* —The taxes imposed by the Municipal Council may be collected by the Municipality departmentally by their own agency or otherwise as may from time to time seem expedient to them

3 *Remissions* —Subject to the sanction of Municipal Council remissions may be made to any extent by the Municipality on the recommendation of the managing committee in cases in which the managing committee are satisfied that the recovery of the amount proposed for remission would entail undue hardship on a poorman and in cases falling under section 77 (2) of the regulation

4 *Claim for Refund when not entertainable within what period should be made* —No claim for refund of any sum paid to the Municipality on account of any tax other than octroi shall be entertained unless applications therefor is made in writing within ninety days after the expiry of the year to which the claim relates

5 *Payment of Refund when not to be made* —No sum shall be refunded unless the person entitled to it applies for payment within three months of deliver to him of notice of the refund having been duly authorised In such notice the period within which the refund must be demanded shall be always stated

6 *Order for Payment of Refund to be written on Bill Form* —Every order for payment of a refund shall be written on a bill in the form given in Schedule B and signed by the President or Vice President

7 *Refund on account of Vacancy of Buildings and Lands* —Refund on account of vacancy of the tax on buildings and lands paid in advance shall be regulated in the same manner as remission under section 77 of the regulation

8 *Refund of amount paid on account of Animal and Vehicle Tax* —Where the tax due in respect of any vehicle or animal has been paid for any half year the owner or the person in charge thereof shall be entitled to a refund of the sum paid —

(*a*) If he has owned or been in charge of the vehicle or animal for not more than thirty days in the half year

(*b*) If the vehicle has been under repair or standing at a carriage maker's during the whole of the half year or if the animal has been disposed of or unfit for use during the half year provided that due notice in writing shall have been given to the Municipality of the vehicle or animal having been disposed of or having ceased to be used

9 *Refund in case the Person ceases to exercise Profession* —Any person who has paid the tax for a whole half year and who ceases during such period to be liable to assessment shall be entitled to a refund of a proportionate amount of the tax subject to the provision that the refund shall be given for whole months only

10 *Method of calculating liability to tax* –

(*a*) When a person exercise more than one trade or calling within the limits of the Municipality whether under the same name or under different names the tax shall be calculated on his total annual income or profits from all such sources

(*b*) When a person has owned or had charge of two or more vehicles or two or more animals of the same description each at different periods in one half year he shall be deemed to have owned or had charge of one vehicle or one animal only as the case may be for the aggregate number of days in the said two or more periods

(*c*) If a half year's tax has been levied in respect of a vehicle or animal or a profession no further tax for the same half year shall be leviable in respect of the said vehicle or animal or profession if it changes hands during the currency of the said half year

11 *Liability of Transferer and Transferee to Rates and Cesses until notice is given* — When any premises profession vehicle or animal shall have changed hands the transferer shall give notice of the same to the President and until such notice is given he shall be liable to the Municipality for all arrears of rates or cesses due in respect of the said premises profession etc

12 *Person liable in case of Death* —In the event of the death of any person whose name shall have been entered as owner in the assessment list under section 69 of the regulation the person to whom the title of the deceased shall be transferred as heir or other shall give notice of such transfer to the President who on being satisfied shall enter of such transferee of title as owner in the assessment list In case of two or more rival claims to the same property the President may either pass a decision

himself or refer the question for the decision of the Municipal Council who may recognize any claimant or refer the claimants to a Civil Court as they think fit If at any time after a decision by the President or the Council as the case may be any person produces a probate letters of administration a decree or other order of Court declaring such person as heir of the deceased the name of such person as owner shall be substituted in the assessment list for any other name that may have been entered Notwithstanding the above the Municipal Council reserves to itself the powers on its own motion to pass orders under section 75 after enquiry even though the person concerned did not give the applications as mentioned above

13 *Entry in the Assessment List of Sub Division* —When any property is sub divided on application being made to the Municipality intimating such sub division the Municipality shall unless they see any objection to the same cause each sub division to be entered in the assessment list as if it was separate property

14 *How Bills Prepared and Issued* —All bills under section 90 shall be prepared from the assessment list and shall be issued under the signature of the President or the Vice President The bills should be served as per section 162

15 *Who to Dispose of Objections to Municipal Bills* —The President is hereby empowered to dispose of objections to Municipal bills under section 90 (2) provided that the aggreived party may appeal to the Municipal Council against the President s Order within fifteen days after the service of the said notice

16 *When a notice* of vacancy has been received under section 77 process for recovery of the dues of the current year or instalment period may be suspended till final orders are passed in the notice

17 *Owner should give notice of Re occupation* —When an owner has given notice of vacancy he shall also give notice in writing within fifteen days to the President of the date of subsequent re occupation and failing this shall not be entitled to any refund if it be formed that this premises have been re occupied during the year or instalment period

18 *Notice Fees* —Every notice of demand issued under sub section (3) of section 90 should be served as per section 162 of Municipal Regulation

Fees shall be levied at the following rates —

One anna if amount is less than Rs 5
Two annas if amount is not less than Rs 5 but less than Rs 10
Four annas if amount is not less than Rs 10 but less than Rs 50
Six annas if amount is not less than Rs 50 but less than Rs 100
Eight annas if over Rs 100

19 *The Warrants should be served* by the Sanitary Inspector generally and also those appointed by the Municipal Council for this purpose

20 *Distress Warrant Fees* —For every distress made under sub section (5) of section 91 fees shall be levied at the following rates —

A fee of 4 annas if the amount due is less than Rs 5

Do	6 do	not less than	Rs 5	but less than	Rs 10
Do	8 do	do	Rs 10		Rs 2
Do	1 rupee	do	Rs 25		Rs 50
Do	2 rupees	do	Rs 50		Rs 75
Do	3 do	do	Rs 75		Rs 100
Do	5 do	do	Rs 100 and over		

An additional fee of four annas shall be levied per peon for each day when peons have to be left in charge of property distressed

21 *Maintenance Rates* —Rates as per undermentioned statement shall be charged for maintaining live stock distrained as follows —

Serial No	Description of live stock	Cost for the supply of fodder and watering each head of live stock per day or fraction of a day			Remarks
		Rs	a	p	
1	Buffalo	0	2	0	
2	Do Calf	0	0	6	
3	Bullock or Cow	0	1	0	
4	Heefer or Calf	0	0	6	
5	Sheep or Goat	0	0	6	
6	Kid	0	0	6	
7	Horse	0	1	0	
8	Foul	0	0	6	
9	Donkey	0	0	6	
10	Birds of all kinds	0	0	6	
11	Other animals (fixed by the President)	0	0	6	

Provid d that no rate shall be charged where the owner of any such live stock pays the full amount of the municipal dues and receives back such live stock within three hours from the time of their seizure

The fees referred to in paras 18 20 21 are recoverable in the same way as municipal taxes and they shall be a first charge on the property or animal distrained

22 *Who may receive paym nts for Mu icipality* —The Vice President is authorised to receive payments of all fees payable to th Municipal ty for license and permissions at any time and place

23 The collecting shanbhog or Bill Collector is authorised to receive payments of all Municipal dues except those mentioned in rule 22 and octroi at any time and place

24 Octroi Mutsaddi or octroi officials are alone authorised to receive payments of Octroi

25 When ~~*Where*~~ *Mu icipal dues may be written off* —Subject to the sanction of Municipal Council arrears of taxes may be written off as irrecoverable if after they have been outstanding for at least a year in the case of sums less than Rs 5 and three years in other cases the Managing Committee are satisfied that processes for recovery have been pushed on with due promptness and deligence and that the sum due cannot be recovered within any reasonable time or at any reasonable cost o by any legal process

26 *When notice and distress fees may be rem tted by the President* —

(*a*) If the property distrained is found to be devoted to religious or charitable purpose

(*b*) If the person from whom any uch fee is leviable is too poor to pay

(*c*) If a warrant has been ssued against a wrong person

(*d*) If a bill presented is found to have been presented by mistake

SCHEDULE I—A

SCHEDULE OF TAXES

Section 61—Clause I

S N	N m f t	Cl p p ty	Am t f wh h t t wh h cl m li bl	E mpt	T m t which taxes are p yable
1	T build i g	Build g	A t n h t ght n f y R 100 p t f R 100 f th m k t l p t R 2 000 w th f a as f y R 100 p rt f R 100 f th b l t h al ce f R 2 000	( ) B ld g t p t f th p t n f H H gh th M h] (b) B ld g b l gi g t G m t d d ly f p bl p p d t d t d d t b d f p po f p ht l th G nm t t t th l y f th t ( ) B ld g l ly d pl f p bli w h p f higi h t bl m fi kh d Ch tt m b t n t f d tial p rp (d) A d d d d h l th b ld g f wh h t h rg d by th w rs ( ) B ldi g wh m k t l R 10 d d p d by ld d infi m p pl wh ca d th g d wh to p to p y th l t t f t ght (f) B ld gs ed f th p rp f t gym um (g) B ldi g wh h th p p rty f th Mun p lity	In two equ l n t im nt in d n e in July and January ev y y ar
2	T land ant		F yard f y 80 qua p rt th f	Vac t te pec ally eserv d by G m t f p cifi p rp h p t h g f tents p ad d halti g f troop	I ad vance

SCHEDULE III

Section 61—Clause (ii)

Serial No	N m f t	Cl or p p rty l bl	Am t f wh h t t wh h l m L bl	E mpt	T m t wh h t p y bl
	Tax h I	All b l k pt f w th M e p l l m t	( ) F wh l d h l w th p g t t d t h d by tw m h f h lf y 5-0 0 (b) D fh b ll b ll k by tw m h d 13 h d b ll b ll k f h lf y R 2 8-0 ( ) Tw wh l d l l w th pri g t t d t b d by mor h b ll b ll k f h lf y R 1 8 0 (d) E y th h l w th p g f h lf y R 1 0-0 ( ) E t th h l w th t p g f h lf y R 1 0 0 (f) E y b y l tri y l f h lf y R 1 0-0 (g) C t d w by b ll w ti t 6 f h lf y R 0 8 0	( ) V h l b l g g t Hi H gh th M h j nd H H gh th Y j (b) V h l th p p ty f G m t l th G m t t t th l y f th t ( ) V h l b l g g to th M p l ty d t th h d by th m (d) J l h l h p mb l t t ( ) V h l k pt by g b ld d l l ly f l (f) C y t t t y g w th m p l l m t t l g th th rty d y y h lf y (g) V h l b l g g t m mb f th p bl d f th ffi f th M p l ty mpl y d d t d d t p d d th t t m th h l hall b mpt d w th t th p l p m f th M p l C ul	J ly d J y ry a d I tw q l t lm t d

SCHEDULE I—E

Section 61—Clause—IX

1 No	N m f t	Cl f p pert L bl	R t t wh h l m l bl	Exempt	T m t wh h t p y bl
(a)	W ter	At th t f f f y ri p f M h t f h l d t x.	R p 0 4 0 p p y ly M h t f h d l d t	A p h t	I d J y d J y t f

SCHEDULE 1—E

Section 61—Clause—IX

(b)	W ter ta	P y g h t l th R 3	A f f p (1 0 0) f h ½ co t d p d ght (1 8 0) f h ½ co t	B ld d pl f p bl w h p f h t bl b t t f d t l p rp	I d y m th	

Sanction u/ Gov order No. 5651 3 dt 62 35 dt 27 1 37

SCHEDULE VI

Section 6 —Clause—XII

Item	Sites					
	First	Second	Third	Fourth	Fifth	Sixth
	R	R	R	R	R	R
1. Ship — For h h p p y	30	25	20	10	4	2
2. Oth pl ce wh b n p f d for p rposes f p fit — F each pl p y	30	25	20	10	4	2

B

Form of Refund Bill

S. No.	Sig t f p y	Am t t b f d d	R as f f d	R f t gi l d t R g t N mb d d t	U d wh t h d	R m k

M AMIN UL MULK
President

PRESIDENT. 2/11/36

2

T D
for Secy to govt
Dev Dept
23/6/37